Budgeting, Accounting and Reporting System (BARS)

Supplementary Instructions Division of Developmental Disabilities

Contact

BRANDA MATSON branda.matson@dshs.wa.gov (360) 725-3405 FAX (360) 407-0955

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Budgeting, Accounting & Reporting System (BARS)

Supplementary Instructions for Developmental Disabilities Program Funded by the Department of Social and Health Services Division of Developmental Disabilities

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OVERVIEW

This supplement is published by the Department of Social and Health Services (DSHS), Division of Developmental Disabilities (DDD) to aid local governments in accounting for developmental disabilities programs in accordance with the Budgeting, Accounting, and Reporting System (BARS) promulgated by the Office of the State Auditor.

The purpose of the supplement is:

To define the expenditure elements and subelements specific to developmental disabilities expenditure accounts.

The BARS Manual published by the State Auditor is the official accounting system for local government, while this supplement applies the BARS to DDD/DSHS funds. Element/subelement codes for the expenditure subsidiary account BASUB 568 are determined by DSHS. Local governments must use the element/subelement codes in this supplement. There is no additional set of special Fiscal Policies other than what is contained in this supplement and the BARS Manual.

Please refer to the BARS Manual published by the State Auditor (<u>www.sao.wa.gov</u>) for questions regarding BARS Account Code structure, resource account codes, expenditure and use of accounts, definitions and classification of expenditure objects.

CHART OF ACCOUNTS

<u>Summary of Expenditure Accounts</u> <u>Commonly Used in Developmental Disabilities</u>

568.10	ADMINISTRAT	ΓΙΟΝ
568.20	(RESERVED)	
568.30	TRAINING EX	PENSES
		Staff Training Board Training
568.40	COMMUNITY	INFORMATION ACTIVITIES
568.50	(RESERVED)	
568.60	CONSUMER S	UPPORT
	568.62 568.63 568.64 568.65 568.66 568.67 568.68	Child Development Services (Birth to Three) Group Supported Employment Pre-Vocational Services Individual Supported Employment (Reserved) Person to Person Community Access (Reserved) Adult Day Care
568.70	(RESERVED)	
568.80	(RESERVED)	
568.90	568.92 568.93	ITIES (Reserved) Infrastructure Projects Start-up Projects Partnership Projects

CHART OF ACCOUNTS

<u>Definition of Expenditure Accounts</u> <u>Commonly Used In Developmental Disabilities</u>

568.00 DEVELOPMENTAL DISABILITIES

568.10 ADMINISTRATION

Costs of the County Human Services Department or similar county office, responsible for administration of the Developmental Disabilities Program. Allowable costs include personnel and overhead costs directly related to the administration of the program, including such activities as program planning, budgeting, contracting, monitoring, evaluation, and coordination. Also included are departmental and county indirect and/or direct administrative costs, to the extent that such costs are appropriately allocated to the program using an established methodology consistent with grants management guidelines.

568.20 (RESERVED)

568.30 TRAINING EXPENSES

568.31 Staff Training

Costs incurred by the program for planned, structured activities for the purpose of providing, or improving, or enhancing job-related knowledge and skills of staff, providers, volunteers, or interning students in the provision of developmental disabilities services.

568.32 Board Training

Costs incurred by the program for planned, structured activities designed to provide, improve, or enhance program-related skills of board and advisory committee members.

568.40 COMMUNITY INFORMATION ACTIVITIES

Costs incurred by the program for activities to inform and/or educate the general public about developmental disabilities and related services. Includes information and referral services; activities aimed at promoting public awareness and involvement; and community consultation, capacity building and organization activities.

568.50 (RESERVED)

568.60 CONSUMER SUPPORT

568.61 Child Development Services (Birth to Three)

Counties, who provide Child Development Services (early intervention services) to eligible children, birth to three, and their families, must provide those services under the regulations implementing the Individuals with Disabilities Education Act (IDEA), Part C and Washington State's Infant Toddler Early Intervention Program Federally Approved Plan. This information can be viewed at http://www1.dshs.wa.gov/iteip. The services will be provided in collaboration with the Local Lead Agency and in accordance with the local early intervention plan and interagency agreement(s) per RCW 70.195.

Eligibility criteria for Child Development Services (early intervention services) are contained in Washington's Approved Plan, WAC 388-823-0810, and 0830.

568.62 Group Supported Employment

Group Supported Employment services are a part of an individual's pathway to integrated jobs in typical community employment. These services include the activities outlined in Individual Supported Employment. These are supervised employment activities for groups of no more than eight (8) workers with disabilities. The workers are individuals who have a demonstrated need for ongoing supervision and support in order to maintain employment. Typical program examples include enclaves, mobile crews, and other business-based programs employing small groups of workers with disabilities in integrated employment.

568.63 Pre-Vocational Services

Pre-Vocational services are a part of an individual's pathway to integrated jobs in typical community employment. Pre-Vocational services, often called sheltered workshops because of the segregated setting in which the work takes place; generally provide training and skill development to groups of people with disabilities in the same setting. Services can include many of the elements described in Individual Supported Employment.

568.64 <u>Individual Supported Employment</u>

Individual Supported Employment services are a part of an individual's pathway to employment and are tailored to individual needs, interests, abilities, and promote career development. These are services necessary to help persons with developmental disabilities obtain and continue integrated employment in the general workforce. These services may include intake, discovery, assessment, job preparation, job marketing, job supports, record keeping and support to maintain a job

568.65 (Reserved)

568.66 Person to Person

Person to Person services are a part of an individual's pathway to individual employment. A client in Person to Person is not yet stable in employment. These time limited services and supports may be needed to assist people with:

- (a) Initial Planning: System overview, development of a person centered employment plan, and/ or preparing an individualized budget.
- (b) Technical Assistance Services: These services are provided by professionals specialized in an area that would benefit a client to move further on their pathway to Individual Employment. An example is assistive technology or a behavior specialist.
- (c) Discovery: Job preparation, exploration and/or volunteering in the community to achieve integration and employment.

568.67 Community Access

Community Access services are for people with developmental disabilities who have retired or are in post employment and need assistance to access the community. Individualized services are provided in the community to enhance or maintain the persons' competence, integration, physical or mental skill. Services assist individuals to participate in integrated activities, events and organizations in the local community in ways similar to others of similar age.

568.68 (Reserved)

568.69 Adult Day Care

Adult Day Care services are available to clients who were served between December 1996 and December 2003 in Adult Day Health agencies and were subsequently determined ineligible for Levels II or III services (Adult Day Health). Level II and III services are licensed rehabilitation and skilled nursing services along with socialization. Level I services (Adult Day Care) are supervised day programs where frail and disabled adults can participate in social, educational, and recreational programs without the need for skilled nursing.

568.70 (RESERVED)

568.80 (RESERVED)

568.90 OTHER ACTIVITIES (Reserved for special projects and demonstrations).

568.91 (Reserved)

568.92 Infrastructure Projects

Projects in support of clients (services not easily tracked back to a specific working age client) or that directly benefit a client(s) but client is not working age. . Examples include planning services like benefits planning and generic job development e.g., Project Search.

568.93 Start-up Projects

Projects that support an agency or directly benefit the agency. Examples include equipment purchases and agency administrative support.

568.94 Partnership Projects

The intent of the partnership project is to provide funding to counties to develop collaborative partnerships with school districts, employment providers, DVR, families, employers and other community collaborators needed to provide the employment supports and services young adults with developmental disabilities require to become employed during the school year they turn 21.